

RECORDATION NO.

26612-A
FILED

ALVORD AND ALVORD
ATTORNEYS AT LAW
1050 SEVENTEENTH STREET, N.W.
SUITE 301
WASHINGTON, D.C.
20036

OCT 11 '06 12:45 PM

SURFACE TRANSPORTATION BOARD

ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

OF COUNSEL
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October 11, 2006

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Bill of Sale, dated as of September 29, 2006, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Assignment and Assumption Agreement being filed with the Board under Recordation Number _____.

The name and address of the party to the enclosed document are:

Seller: The Andersons Inc
480 West Dussel Drive
Maumee Ohio 43537

[Buyer: Midwest Railcar Corporation
4949 Autumn Oaks Drive
Maryville, IL 62062]

Mr. Vernon A. Williams
October 11, 2006
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A description of the railroad equipment covered by the enclosed document is:

62 covered hopper railcars within the series HS 24220 – HS 25814 as more particularly set forth in the equipment schedule attached to the document.

A short summary of the document to appear in the index is:

Bill of Sale.

Also enclosed is a check in the amount of \$34.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'R. Alvord', with a long horizontal flourish extending to the right.

Robert W. Alvord

RWA/sem
Enclosures

OCT 11 '06 12:45 PM

BILL OF SALE

SURFACE TRANSPORTATION BOARD

IN CONSIDERATION of the receipt of the sum of One Dollar (\$1.00), in hand paid, and for other good and valuable consideration, The Andersons, Inc., an Ohio corporation with an address at 480 W. Dussel Drive, Maumee, OH 43537 ("Seller") does hereby sell, assign, transfer and convey absolutely to Midwest Railcar Corporation, an Illinois corporation with an address of 4949 Autumn Oaks Drive, Suite B, Maryville, Illinois 62062 ("Buyer") all rights, title, and interest in and to the railway rolling stock more specifically described on Schedule 1.1 and Schedule 1.2 attached hereto and made apart hereof (the "Cars"), and all appurtenant rights relating thereto. The Cars are sold pursuant to the terms of a Purchase, Sale and Partial Lease Assignment Agreement dated as of September 26, 2006 (the "Agreement"). Reference is made to the Agreement for all terms and conditions regarding the sale of the Cars. **The Cars are sold "AS-IS" and "WHERE-IS" without any warranty as to quality or condition, and SELLER EXPRESSLY DISCLAIMS ANY WARRANTY OF MERCHANTABILITY OR FITNESS FOR ANY PURPOSE. IN NO EVENT SHALL SELLER BE LIABLE FOR ANY SPECIAL, INDIRECT, INCIDENTAL OR CONSEQUENTIAL DAMAGES OF ANY NATURE WHATSOEVER.** Seller warrants that (i) upon payment of the purchase price and receipt of this Bill of Sale, Buyer shall receive good and marketable title to the Cars free and clear of all claims, liens, and encumbrances of any kind arising by, through or under Seller, except for the interest of the Lessee under the Lease as described in the Agreement and current taxes, which may be due and payable, but not yet delinquent, (ii) the Cars have never been retired from AAR interchange service or sold for scrap and dismantling. This Bill of Sale shall be governed by the laws of the State of Ohio.

Dated as of the 29th day of September, 2006.

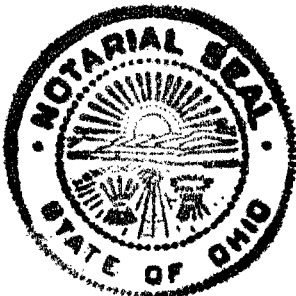
THE ANDERSONS, INC.

By: Rasesh H. Shah

Rasesh H. Shah
President, Rail Group

STATE OF OHIO)
) SS:
COUNTY OF LUCAS)

The foregoing instrument was acknowledged before me this 29th day of September 2006, by Rasesh H. Shah, the President, Rail Group of The Andersons, Inc., an Ohio corporation, on behalf of the corporation.



Julie Ann Dibble
Julie Ann Dibble
Notary Public, State of Ohio
My Commission Expires 08-20-2010

SCHEDULE 1.1
Fifty-Four (54) 4,750 c.f. 100 ton Covered Hoppers

	Car Number	Type	Mo	Yr	Cube		Car Number	Type	Mo	Yr	Cube
1	HS 024220	C113	11	80	4750	28	HS 025322	C113	5	80	4750
2	HS 024236	C113	5	80	4750	29	HS 025323	C113	5	80	4750
3	HS 025000	C113	1	81	4750	30	HS 025325	C113	5	80	4750
4	HS 025001	C113	3	81	4750	31	HS 025326	C113	1	81	4750
5	HS 025033	C113	5	81	4750	32	HS 025327	C113	5	80	4750
6	HS 025052	C113	3	81	4750	33	HS 025331	C113	1	81	4750
7	HS 025056	C113	4	80	4750	34	HS 025337	C113	5	80	4750
8	HS 025058	C113	3	81	4750	35	HS 025338	C113	1	81	4750
9	HS 025085	C113	4	81	4750	36	HS 025407	C113	6	80	4750
10	HS 025090	C113	9	80	4750	37	HS 025427	C113	4	81	4750
11	HS 025093	C113	12	80	4750	38	HS 025449	C113	5	80	4750
12	HS 025135	C113	3	81	4750	39	HS 025452	C113	11	80	4750
13	HS 025177	C113	4	80	4750	40	HS 025456	C113	11	80	4750
14	HS 025178	C113	5	80	4750	41	HS 025570	C113	11	80	4750
15	HS 025208	C113	5	80	4750	42	HS 025576	C113	1	81	4750
16	HS 025437	C113	8	80	4750	43	HS 025594	C113	5	80	4750
17	HS 025231	C113	5	80	4750	44	HS 025602	C113	5	80	4750
18	HS 025232	C113	4	80	4750	45	HS 025657	C113	5	80	4750
19	HS 025294	C113	5	80	4750	46	HS 025664	C113	5	80	4750
20	HS 025295	C113	5	80	4750	47	HS 025666	C113	4	80	4750
21	HS 025296	C113	5	80	4750	48	HS 025696	C113	4	80	4750
22	HS 025300	C113	12	80	4750	49	HS 025698	C113	4	80	4750
23	HS 025305	C113	1	81	4750	50	HS 025750	C113	8	80	4750
24	HS 025314	C113	5	80	4750	51	HS 025759	C113	6	80	4750
25	HS 025316	C113	4	81	4750	52	HS 025767	C113	4	80	4750
26	HS 025319	C113	5	80	4750	53	HS 025781	C113	3	81	4750
27	HS 025320	C113	5	80	4750	54	HS 025814	C113	4	80	4750

SCHEDULE 1.2
Eight (8) 4,750 c.f. 100 ton Covered Hoppers

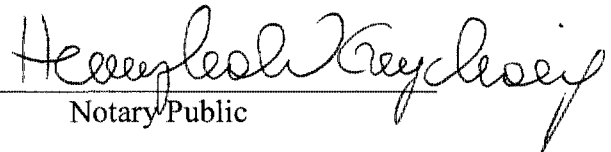
	Car Number	Type	Mo	Yr	Cube
1	HS 025603	C113	2	80	4750
2	HS 025604	C113	2	80	4750
3	HS 025605	C113	3	80	4750
4	HS 025606	C113	3	80	4750
5	HS 025610	C113	2	80	4750
6	HS 025612	C113	3	80	4750
7	HS 025613	C113	2	80	4750
8	HS 025637	C113	1	80	4750

STATE OF MARYLAND
SS:
CITY OF BALTIMORE

THIS IS TO CERTIFY that the attached Bill of Sale is a true and complete copy
of said Bill of Sale.

WITNESS my hand and seal this 10th day of October, 2006.

HENRYKA W. GRYC CRAIG
NOTARY PUBLIC STATE OF MARYLAND
County of Baltimore
My Commission Expires September 20, 2008
01



Notary Public

My Commission Expires: